

KENTUCKY TAX
REGISTRATION APPLICATION

FOR OFFICE USE ONLY		
CRIS		Coded
CTS CASE#		Date Coded
CTS Person ID #		Data Entry
NAICS	SIC	Date Data Entered

- Incomplete or illegible applications will delay processing and will be returned.
- Print or type the application using blue or black ink only.
- Please see instructions for questions regarding completion of the application.
- **Need Help?** Call (502) 564-3306 or visit www.revenue.ky.gov

SECTION A REASON FOR COMPLETING THIS APPLICATION (Must Be Completed)

1. Effective Date ____/____/____

- ☐ Opened new business
☐ Resumption of business
☐ Hired employees working in Kentucky
☐ Hired employees working out-of-state with a KY residence
☐ Applying for additional tax accounts/Began new taxable activity
☐ Bidding for State Government Contract (State Vendor or Affiliates)
☐ Other (Specify) _____

Change in Ownership

- ☐ Ownership type change—Previous type _____
☐ Purchased an existing business (See Instructions)

To update information for your existing account(s) or report opening a new location of your current business, use Form 10A104, Update or Cancellation of Kentucky Tax Accounts.

2. Previous Account Numbers (If Applicable)

Kentucky Withholding Tax _____
Kentucky Sales and Use Tax _____
Kentucky Corporation Income Tax _____
Kentucky Limited Liability Entity Tax _____
Kentucky Coal Severance Tax _____
Federal ID Number (FEIN) _____

3. Current Account Numbers (If Applicable)

Kentucky Withholding Tax _____
Kentucky Sales and Use Tax _____
Kentucky Corporation Income Tax _____
Kentucky Limited Liability Entity Tax _____
Kentucky Coal Severance Tax _____

SECTION B BUSINESS / RESPONSIBLE PARTY / CONTACT INFORMATION (Must Be Completed)

4. Legal Business Name _____

5. Doing Business As (See Instructions) _____

6. Federal Employer Identification Number (FEIN)

(Required, complete prior to submitting)

<input type="text"/>	<input type="text"/>	—	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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7. Kentucky Secretary of State Organization Number

(If applicable)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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8. Business Location

9. Location of Business Records

☐ Use the same address as listed in Item 8

Street Address (<u>DO NOT</u> List a PO Box)			Street Address (<u>DO NOT</u> List a PO Box)		
City	State	Zip Code	City	State	Zip Code
Telephone Number () -		County (if in Kentucky)	Telephone Number () -		County (if in Kentucky)

10. Accounting Period ☐ Calendar Year (year ending December 31st) ☐ Fiscal Year (year ending ____/____ (mm/dd))

11. Ownership Type

- | | | | |
|--|--|--|---|
| <input type="checkbox"/> Sole Proprietorship | <input type="checkbox"/> Association | <input type="checkbox"/> Real Estate Investment Trust | <input type="checkbox"/> Cooperative |
| <input type="checkbox"/> General Partnership | <input type="checkbox"/> Homeowner's Association | <input type="checkbox"/> Estate | <input type="checkbox"/> Other (See Instructions) |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Joint Venture | <input type="checkbox"/> Limited Partnership | |
| <input type="checkbox"/> S Corporation | <input type="checkbox"/> Trust | <input type="checkbox"/> Limited Liability Partnership (LLP or LLLP) | |
| <input type="checkbox"/> Government | <input type="checkbox"/> Non-Profit | <input type="checkbox"/> Limited Liability Company (LLC) | |

12. If "LIMITED LIABILITY COMPANY" is Checked Above, How Will You be Taxed for Federal Purposes?

☒ Single Member-Disregarded Entity, member taxed as:

- | | | |
|---|---|---|
| <input type="checkbox"/> A. Partnership | <input type="checkbox"/> C. S Corporation | <input type="checkbox"/> E. Individual |
| <input type="checkbox"/> B. Corporation | <input type="checkbox"/> D. Non-Profit | <input type="checkbox"/> F. Other (Specify) _____ |

13-14. OWNERSHIP DISCLOSURE—RESPONSIBLE PARTIES (REQUIRED FOR ALL OWNERSHIP TYPES)

Full Legal Name (Last, First, Middle)			Full Legal Name (Last, First, Middle)		
Residence Address			Residence Address		
City	State	Zip Code	City	State	Zip Code
Social Security Number (REQUIRED)		Telephone Number () -	Social Security Number (REQUIRED)		Telephone Number () -
Business Title		Effective Date of Title / /	Business Title		Effective Date of Title / /

15. Person to contact regarding this application:

Name (Last, First, Middle)	Title	Daytime Telephone () -	Extension
E-mail: (By supplying your e-mail address you give the Department of Revenue permission to contact you via E-mail.)			

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WH #	SU # or USE #	CP/LLET #	TELECOM #	UGRLT #	CT #

SECTION D**EMPLOYER'S WITHHOLDING TAX ACCOUNT****Must be completed if you answered "YES" to ANY of the questions 17 through 19.**

44. Number of Kentucky employees _____

45. Date wages/pensions first paid or will be paid (REQUIRED)

____/____/____

46. Estimated annual withholding in Kentucky:

- ☐ \$0.00–\$399.99 ☐ \$2,000.00–\$49,999.99
☐ \$400.00–\$1,999.99 ☐ \$50,000.00 or more

47. *Employer's Withholding Tax* returns should be mailed to:

- ☐ Use the same address as listed on Page 1, Section B, Item 8

c/o or Attn.		
Address		
City	State	Zip Code
Mailing Telephone Number () -		County (if in Kentucky)

SECTION E**SALES AND USE TAX ACCOUNT**
TRANSIENT ROOM TAX ACCOUNT AND MOTOR VEHICLE TIRE FEE ACCOUNT
Must be completed if you answered "YES" to ANY of the questions 20 through 30 (except 30 G).

48. Date sales began or will begin (REQUIRED)

____/____/____

49. Accounting Method ☐ **Cash** ☐ **Accrual**50. **Do you rent temporary lodging to others?** ☐ **Yes** ☐ **No**51. **Do you sell new tires for motor vehicles?** ☐ **Yes** ☐ **No**

52. Estimated gross monthly sales tax in Kentucky:

- ☐ \$0.00–\$1,199.99 ☐ \$1,200.00 or more

53. *Sales and Use Tax* returns should be mailed to:

- ☐ Use the same address as listed on Page 1, Section B, Item 8

c/o or Attn.		
Address		
City	State	Zip Code
Mailing Telephone Number () -		County (if in Kentucky)

SECTION F**CONSUMER'S USE TAX ACCOUNT****Must be completed if you answered "YES" to EITHER question 31 or 32.**

54. Date purchases began or will begin (REQUIRED)

____/____/____

*** If you make a one-time purchase only, see the Instructions**55. *Consumers Use Tax* returns should be mailed to:

- ☐ Use the same address as listed on Page 1, Section B, Item 8

c/o or Attn.		
Address		
City	State	Zip Code
Mailing Telephone Number () -		County (if in Kentucky)

SECTION G**CORPORATION INCOME AND/OR LIMITED LIABILITY ENTITY TAX ACCOUNT****Must be completed if you answered "YES" to ANY of the questions 34 through 41.**

56. Date of incorporation or organization

____/____/____

57. State of incorporation or organization _____

58. Date of qualification with the Kentucky Secretary of State's Office

____/____/____

59. If a foreign entity, date that activity or receipt of pass through income began or will begin in Kentucky.

____/____/____

60. If a foreign entity, is your Kentucky activity limited to the mere solicitation of the sale of tangible personal property? ☐ **Yes** ☐ **No**

61. Is your entity an exempt organization under Kentucky law?

- ☐ **Yes** ☐ **No**

If yes, list the exemption type: _____

62. *Corporation Income and/or Limited Liability Entity Tax* returns should be mailed to:

- ☐ Use the same address as listed on Page 1, Section B, Item 8

c/o or Attn.		
Address		
City	State	Zip Code
Mailing Telephone Number () -		County (if in Kentucky)

SECTION H TELECOMMUNICATIONS TAX ACCOUNT AND/OR UTILITY GROSS RECEIPTS LICENSE TAX ACCOUNT**Must be completed if you answered "YES" to ANY questions 30 B through 30 G.**

63. Date sales of communications or utilities began or will begin
(REQUIRED)

____/____/____

64. Telephone

(____) _____ - _____

Once the account for *Telecommunications Tax* is assigned, use the following web site to set up account for filing of returns.

<http://revenue.ky.gov/business/Telecom.htm>

Once the account for *Utility Gross Receipts License Tax* is assigned, use the following web site to set up account for filing of returns.

<http://revenue.ky.gov/business/utillschool.htm>

SECTION I COAL SEVERANCE/PROCESSING TAX ACCOUNT and/or COAL SELLER/PURCHASER CERTIFICATE ID #**Must be completed if you answered "YES" to EITHER question 42 or 43.**

65. Date mining/processing or coal brokering operations began or will begin (REQUIRED)

____/____/____

66. *Coal Severance & Processing Tax* returns should be mailed to:

☐ Use the same address as listed on Page 1, Section B, Item 8

c/o or Attn.		
Address		
City	State	Zip Code
Mailing Telephone Number () -	County (if in Kentucky)	

IMPORTANT: THIS APPLICATION MUST BE SIGNED BELOW:

The statements contained in this application and any accompanying schedules are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign the application.

Signed: _____

Signed: _____

Phone Number: _____

Phone Number: _____

Title: _____ Date: ____/____/____ (mm/dd/yyyy)

Title: _____ Date: ____/____/____ (mm/dd/yyyy)

For assistance in completing the application, please call the **Taxpayer Registration Section** at **(502) 564-3306**, Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m., Eastern time, or you may contact one of the Kentucky Taxpayer Service Centers or use the Telecommunications Device for the Deaf. Each office is open Monday through Friday, 8:00 a.m. to 5:00 p.m., local time. For a list of Taxpayer Service Centers and phone numbers, see the Instructions.

MAIL completed application to: **KENTUCKY DEPARTMENT OF REVENUE** **or** **FAX to:** **502-227-0772**
P.O. BOX 299, STATION 20
FRANKFORT, KENTUCKY 40602-0299

See **Form 10A100-I, Instructions for Kentucky Tax Registration Application**, for step-by-step instructions and additional information in completing this application.

If you are applying for a withholding account and/or a sales and use tax account and would like to receive a packet to register for Electronic Funds Transfer (EFT), please call (502) 564-6020.

To register for cigarette tax, minerals or natural gas severance tax, motor fuels tax, or any other miscellaneous taxes or fees administered by the Department of Revenue, please visit the Department's Web site at www.revenue.ky.gov.

This form does not include registration with the Secretary of State, Unemployment Insurance, or Workers' Compensation Insurance. For assistance please contact those offices at the numbers below.

Secretary of State	(502) 564-3490	Unemployment Insurance	(502) 564-2272	Workers' Compensation	(502) 564-5550
IRS--FEIN	(800) 829-4933				

For assistance with other questions about starting a business in Kentucky, including special licensing and permitting requirements, business structure registration, employer responsibilities, and business development resources, visit the Business Information Clearinghouse online at www.thinkkentucky.com/BIC or call toll free 1-800-626-2250.



The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.